

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

In re:  
THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,  
as representative of  
THE COMMONWEALTH OF PUERTO RICO, *et  
al.*,  
Debtors.<sup>1</sup>

PROMESA  
Title III  
No. 17 BK 3283-LTS  
(Jointly Administered)  
**This filing relates to the HTA  
and ERS.**

**REPLY OF THE PUERTO RICO HIGHWAYS AND TRANSPORTATION  
AUTHORITY AND EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT  
OF THE COMMONWEALTH OF PUERTO RICO TO RESPONSE FILED BY  
CLAIMANT DEL VALLE GROUP, S.P. [ECF NO. 7864] TO FORTY-SIXTH OMNIBUS  
OBJECTION (NON-SUBSTANTIVE) TO SUBSEQUENTLY AMENDED CLAIMS**

**To the Honorable United States District Judge Laura Taylor Swain:**

The Puerto Rico Highways and Transportation Authority (“HTA”) and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), by and through the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as the representative of HTA and ERS pursuant to Section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),<sup>2</sup> file this reply (the “Reply”) to the

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA” and together with the Commonwealth, COFINA, HTA, and ERS, the “Debtors”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

<sup>2</sup> PROMESA is codified at 48 U.S.C. §§ 2101–2241.

*Response and Reservation of Rights in Response to Forty-Sixth Omnibus Objection (Non-Substantive) of the Puerto Rico Highways and Transportation Authority and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Subsequently Amended Claims* [ECF No. 7864] (the “Response”), filed by claimant Del Valle Group, S.P. (the “Claimant”) to the *Forty-Sixth Omnibus Objection (Non-Substantive) of the Puerto Rico Highways and Transportation Authority and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Subsequently Amended Claims* [ECF No. 7269] (the “Forty-Sixth Omnibus Objection”). In support of this Reply, HTA and ERS respectfully represent as follows:

1. On June 6, 2019, the HTA and ERS filed the Forty-Sixth Omnibus Objection seeking to disallow certain proofs of claim that were subsequently amended and superseded (collectively, the “Claims to Be Disallowed”), each as listed on Exhibit A thereto. As set forth in the Forty-Sixth Omnibus Objection and supporting exhibits thereto, each of the Claims to Be Disallowed have been amended and superseded by subsequently filed proof(s) of claim (collectively, the “Remaining Amended Claims”). The Claims to Be Disallowed thus no longer represent valid claims against HTA or ERS.

2. Any party who disputed the Forty-Sixth Omnibus Objection was required to file a response by 4:00 p.m. (Atlantic Standard Time) on July 9, 2019, in accordance with the Court-approved notice attached to the Forty-Sixth Omnibus Objection as Exhibit C, which was served in English and Spanish on the individual creditors subject to the Forty-Sixth Omnibus Objection, the U.S. Trustee, and the Master Service List (as defined in the *Order Further Amending Case Management Procedures* [ECF No. 7115]). See *Certificate of Service* [ECF No. 7382].

3. On July 9, 2019, Claimant filed the Response. Therein, Claimant does not dispute that Claimant's proof of claim filed against HTA on August 31, 2017 and logged by Prime Clerk as Proof of Claim No. 190 (the "Claim") was subsequently amended on June 29, 2018, when Claimant filed an amended proof of claim against HTA that was logged by Prime Clerk as Proof of Claim No. 107011 (the "Remaining Claim"). Indeed, Claimant asserts that it "has no interest in a duplicative recovery on both [the Claim and the Remaining Claim]," and "would not object to disallowance of the [Claim] . . . so long as its [Remaining Claim] . . . remains valid, enforceable, and allowed as filed." Resp. at 4.

4. Pursuant to Federal Rule of Bankruptcy Procedure 3001(f), any proof of claim filed in accordance with the Bankruptcy Rules "constitutes *prima facie* evidence of the validity and amount of the claim." As set forth in the Forty-Sixth Omnibus Objection, HTA reserves its rights to object to the Remaining Claim on any other basis whatsoever. Because Claimant admits that the Claim has been amended and superseded by the Remaining Claim, and the parties do not otherwise dispute the relief sought in the Forty-Sixth Omnibus Objection, HTA respectfully requests that the Court grant the Forty-Sixth Omnibus Objection and disallow the Claim in its entirety.

Dated: July 17, 2019  
San Juan, Puerto Rico

Respectfully submitted,

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